RESERVED JUDGMENT

COURT NO.2

IN THE HIGH COURT OF UTTARANCHAL AT NAINITAL

INCOME TAX APPLICATION NO. 413 OF 2001
(Old No. 181 OF 1998)

The Commissioner of Income Tax, Meerut

..... **Applicant**

Versus

M/s ONGC Ltd. as agent of
M/s Taylor Diving (Sea) Pvt. Ltd., Dehradun

..... **Respondent**

Sri S.K. Posti, Advocate, learned counsel for the appellants
Sri J.P. Joshi, Advocate, learned counsel for the respondent

Dated: December 15, 2005

Coram: Hon'ble P.C. Verma, J.
Hon'ble J.C.S. Rawat, J.

The facts and circumstances of the case are identical to the facts in Income Tax Appeal No. *115 of 2001, Commissioner of Income Tax, Meerut and another Vs. M/s ONGC as agent of M/s Halliburton Offshore Services Inc. Tel Bhawan, Dehradun,* which is being decided today. The substantial question which arises for our consideration has been answered in favour of the Revenue.

Accordingly, the application is allowed. The question is answered in favour of the Revenue.

(J.C.S. Rawat, J.) **(P.C. Verma, J.)**

Rajeev Dangs